



ANNO QUINQUAGESIMO QUARTO

# GEORGI II. REGIS.

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C A P. LXXXVIII.

An Act to amend the several Acts for regulating  
and securing the Collection of the Duties on  
Spirits distilled in *Ireland*. [14th July 1814.]

**W**HEREAS it is expedient to make further Regulations for the securing of the Collection of the Duties on Spirits distilled in *Ireland*, be it therefore enacted by the King's most Excellent Majesty, by and with the Advice and Consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the Authority of the same, That from and after the Commencement of this Act, so much of any Act or Acts in force in *Ireland* at the Time of the passing of this Act, as regulates or defines the Number of Charges of Singlings or Low Wines for the Quantity of Spirits produceable wherefrom any Distiller is chargeable with Duty in respect of any Still or Stills used by such Distiller, shall be and the same is hereby repealed; and that from and after the Commencement of this Act every Distiller in *Ireland* shall, for every Four Weeks or Twenty-eight Days during which any Still or Stills in the Distillery of such Distiller shall continue or shall be presumed to continue working, or shall be chargeable as working under the Regulations or Provisions of any Act or Acts in force in *Ireland* for the regulating or securing the Collection of the Duties on Spirits distilled in *Ireland*, be charged with and shall pay Duty for such respective Quantities of Spirits as might be produced according to the Rates specified in the said Acts as amended by this Act, from the several Number of Charges of Singlings or Low Wines severally set forth in the Table to this Act annexed, for and in respect of each and every such Still being of the several Contents in the said Table specified and contained, in lieu of the former Charges in respect of such Stills; and that

So much of any Act as regulates the Number of Charges of Low Wines repealed, and the Duties shall be paid on the several Numbers of Charges set forth in the Table annexed, &c.

every fuch Distiller fhall, over and above fuch feveral Quantities refpectively, be charged with and fhall pay Duty in refpect of each and every fuch Still or Stills for as much more Spirits as might be produced according to the Rates in the faid A&ts as amended by this A&t, fpecified from all Pot Ale, Wafh, Low Wines, or Singlings, which fuch Distiller fhall actually diftil within every fuch Period of Four Weeks or Twenty-eight Days, over and above fuch feveral Quantities refpectively; and the Officer or Officers in Charge of the Diffillery of fuch Distiller, fhall make a Return of the Quantities of fuch Spirits, and of the Duties thereon accordingly, and fuch Distiller fhall pay the Duty fo charged and returned, under fuch Rules, Regulations, and Directions, Fines, Penalties, and Forfeitures as are contained in any A&t or Acts in force in *Ireland* for the regulating or fecuring the Collection of the Duties on Spirits diffilled in *Ireland*.

Mode of  
charging  
when Notice  
is given of  
working Still  
with Turf  
only not  
charred.

II. Provided always, and be it enacted, That whenever any Distiller licensed to keep a Still or Stills under One thoufand Gallons Content, and exceeding One hundred Gallons Content, fhall infer in the Notice which he is bound by Law to give to the Collector, Surveyor, and Gauger, before he commences or re-commences to work a Still, or fhall give Notice in like Manner, Six Days before the Expiration of any Period of Four Weeks or Twenty-eight Days, that he propofes to work any Still or Stills in his Poffeffion during the next fucceeding Period of Four Weeks or Twenty-eight Days, with Turf only not charred, and not with Coal or other Fuel than Turf not charred, fuch Distiller fhall for every complete Period of Four Weeks or Twenty-eight Days, during which any fuch Still or Stills fhall be worked with no other Fuel than Turf not charred, be charged with and pay Duty for fuch Quantity of Spirits as might be produced (according to the Rates aforefaid), from Three Fourths of the Number of Charges of Singlings or Low Wines to which fuch Still would otherwife be liable, and alfo with Duty for as much more Spirits as might be produced according to the faid Rates, from all Pot Ale, Wafh, Singlings, or Low Wines which fuch Distiller fhall actually diftil within fuch Period of Four Weeks or Twenty-eight Days over and above the Quantity produceable from fuch reduced Number of Charges of Singlings or Low Wines as aforefaid.

If during fuch  
Notice of  
working with  
Turf only,  
the Still fhall  
be worked  
with Coal,  
&c. the full  
Number of  
Charges fhall  
be made.

III. Provided alfo, and be it further enacted, That if any fuch Still in the Poffeffion of any Distiller fhall at any Time during any Period of Four Weeks or Twenty-eight Days in which the Distiller fhall have given Notice of working any fuch Still or Stills with Turf only, be worked with any Coal, Coke, charred Turf, or other Fuel than Turf not charred, all and every Still and Stills in the Poffeffion of fuch Distiller, not trapped down, taken down or difplaced in Manner directed and appointed in and by an A&t made in the Fiftieth Year of His prefent Majefty's Reign, intituled *An A&t to grant to His Majefty Duties upon Spirits made or diffilled in Ireland from Corn; to allow certain Drawbacks on the Exportation thereof; to make further Regulations for the Encouragement of licensed Diffillers; and for amending the Laws relating to the Diffillery in Ireland*; fhall be fubject and liable to the full Number of Charges of Singlings or Low Wines, for the Whole of the faid Period of Four Weeks or Twenty-eight Days; any Thing herein contained to the contrary notwithstanding.

IV. And

IV. And be it further enacted, That whenever any Distiller shall have given such Notice that he proposes to work any such Still or Stills in his Possession during any Period with Turf only not charred, and not with Coal or other Fuel than Turf not charred, it shall not be lawful for such Distiller having given such Notice to have or keep within his Distillery or any Premises connected therewith, at any Time during such Period, any Coal or other Fuel than Turf not charred; and if during any such Period any Coal or any other Fuel than Turf not charred shall be found within the Distillery of such Distiller, or within any Premises connected therewith, all such Coal or other Fuel shall be forfeited, and may be seized, and the Distiller within whose Distillery or other Premises, such Coal or other Fuel shall be found, shall forfeit the Sum of Two hundred Pounds, and such Distiller shall also be subject and liable to the full Number of Charges of Singlings or Low Wines for the said Period, for and in respect of every Still in his Distillery which shall by Law be considered as working without any Allowance whatever, for or in respect of the Use of Turf therein, and as if every such Still had been worked with Coal during such Period.

Penalty on finding Coal, &c. within the Distillery during the Notice for using Turf.

V. And be it further enacted, That from and after the Commencement of this Act so much of an Act made in the last Session of Parliament, intitled *An Act to amend the several Acts for regulating the Distillation of Spirits in Ireland*, as relates to or requires any Distiller to produce and deliver an Account of the Quantity of Malt mashed or brewed by such Distiller, or as requires any Distiller to use a Quantity of Malt in Proportion to the Quantity of Spirits with which he shall be chargeable in any Period of Four Weeks or Twenty-eight Days, or imposes any Penalty against such Distiller for any Deficiency of such Quantity of Malt, shall be, and the same is hereby repealed, save and except so far as may concern the prosecuting, suing for, recovering or levying any Fine or Penalty which shall have been or may be incurred under the said Act of the Fifty-third Year afore said.

So much of 53 G. 3 c. 145. as requires any Distiller to deliver an Account of the Quantity of Malt mashed, &c. repealed.

VI. And instead of the afore said Provisions of the said recited Act of the Fifty-third Year afore said hereby repealed, and for the better securing the Use of Malt in the making of Spirits, and the Payment of the Duty on all Malt so used, be it enacted, That from and after the Twenty-ninth Day of September One thousand eight hundred and fourteen, every Distiller of Spirits from Corn or Grain, malted or unmalted, shall, within Seven Days next after the *Wednesday* in the Fourth Week of any Period of Four Weeks, during which any Still or Stills of such Distiller shall be chargeable as working immediately succeeding any Day on which such Distiller shall have given Notice of his Intention to commence brewing or mashing of Corn, malted or unmalted in his Distillery, and in like Manner within Seven Days next after the *Wednesday* in every Fourth Week, of every Period of Four Weeks or Twenty-eight Days, while any Still or Stills of such Distiller shall be chargeable as working, produce and deliver or cause to be produced and delivered to the Officer in charge of the Distillery of such Distiller an Account of the Quantity of Malt actually permitted to the Mash Kieve of such Distiller within the Four Weeks ending on and including such *Wednesday*; and if upon such Account and the Permits which shall have been granted for the permitting of such Quantity of Malt into the Mash

Mode required of delivering an Account of the Quantity of Malt actually permitted to the Mash Kieve, &c.



Penalty.

Mash Kieve of such Distiller, it shall appear that the Quantity of Malt so permitted shall be less than after the Rate of One Barrel of Malt for every Twenty-four Gallons of Spirits which such Distiller shall distil, or shall be charged or chargeable with from all Wash brewed or made by him within such last-mentioned Period of Four Weeks or Twenty-eight Days, ending on such *Sunday*, then in such Case every such Distiller shall for every Barrel of such Deficiency of Quantity of Malt, forfeit and pay the Sum of Nineteen Shillings and Sixpence *British* Currency; and if any such Distiller shall refuse or neglect to produce and deliver, or cause to be produced and delivered any such Account to such Officer within the Time aforesaid, every such Distiller shall, for every Twenty-four Gallons of Spirits distilled by, or with which such Distiller shall have been charged or chargeable from all Wash brewed or made within such Period, forfeit and pay the Sum of Nineteen Shillings and Sixpence *British* Currency, One Third Part of which said several Forfeitures shall be paid and distributed to the Officer or Officers who shall prosecute for the same, and the other Two-third Parts thereof shall be placed to the Account of the Duties on Malt payable in *Ireland*.

How Penalty  
may be ap-  
plied.

VII. Provided always, and be it enacted, That in any Case where the Commissioners of Excise may consider that the Officer ought not to receive the said One Third of the said Penalty of Nineteen Shillings and Sixpence, it shall and may be lawful for the said Commissioners, either to remit such One Third Part of the said Penalty, or to direct that the Whole of the said Penalty of Nineteen Shillings and Sixpence shall be placed to the said Account of the Duties on Malt payable in *Ireland*.

How the  
Duty shall be  
paid when the  
Malt shall be  
less than the  
Quantity  
prescribed.

VIII. Provided also, and be it further enacted, That in case where the Quantity of Malt actually mashed or brewed, and permitted to the Mash Kieve of any Distiller in any Period of Four Weeks or Twenty-eight Days, shall be less than after the Rate or Proportion by this Act directed and prescribed, it shall and may be lawful for such Distiller to pay or cause to be paid to the Collector of Excise of the District in which the Distillery of such Distiller shall be situated, within Ten Days next after the End of the said Period of Four Weeks or Twenty-eight Days, such Sum or Sums of Money as shall be equal to the Amount of the full Duty now by Law chargeable, or which shall be hereafter chargeable on a Quantity of Malt equal to the Quantity which shall appear to be so deficient in such Period of Four Weeks or Twenty-eight Days; and in every such Case such Distiller shall not be liable to be proceeded against for the aforesaid Penalty of Nineteen Shillings and Sixpence for every Barrel of Deficiency of Quantity of Malt in such Period of Four Weeks or Twenty-eight Days, any Thing herein-before contained to the contrary notwithstanding; and every Collector, to whom any such Sum or Sums of Money shall be paid, shall place the same to the Account of the Duties on Malt payable in *Ireland*.

Penalty for  
infusing a  
greater Quan-  
tity of Malt  
in the Ac-  
count than

IX. And be it further enacted, That if any Distiller shall insert in any Account required to be delivered by this Act, a greater Quantity of Malt as having been mashed or used or consumed by such Distiller within the Period mentioned in such Account, than such Quantity as shall appear to have been decreased within the said Period in the Stock Account of the

Malt

Malt made or received by such Distiller, every such Distiller shall, for every Barrel of such Excess of Malt, forfeit the Sum of Forty Shillings.

the Stock Account has decreased.

X. And be it further enacted, That the Collector of the District within which the Distillery of any Distiller shall be situate, or the Person placed in charge of the Collection of such District by the Commissioners of Inland Excise and Taxes, shall, within Seven Days next after the Fourth *Wednesday* in every Period of Four Weeks or Twenty-eight Days, while any Still or Stills of such Distiller shall by Law be chargeable as working, require such Distiller to make, take, and subscribe, and such Distiller shall make, take, and subscribe, in the Presence of such Collector or other Person placed in Charge as aforesaid, an Oath (or solemn Affirmation, if a *Quaker*) of the Tenor and Purport following; that is to say,

Collector to require Distillers to take the following Oath.

‘ I *A. B.* do make Oath [*or*, solemnly affirm], That within the Period of Oath.  
 ‘ Four Weeks ending on *Wednesday* inclusive, the Day  
 ‘ of \_\_\_\_\_, there were actually and *bonâ fide* mashed and brewed  
 ‘ within my Distillery \_\_\_\_\_ Barrels of Malt, and no more  
 ‘ or less, and that all such Malt so mashed or brewed was duly permitted  
 ‘ into the Mash Keeve in the said Distillery according to Law; and that  
 ‘ all the Malt, for the permitting whereof into the Mash Keeve in the said  
 ‘ Distillery during the said Period Permits have been produced by me,  
 ‘ was actually mashed, brewed, and employed within the said Distillery  
 ‘ during the said Period, and that the said Permits were fairly and legally  
 ‘ obtained without any Fraud or Deception, and without any Injury to  
 ‘ His Majesty’s Revenue, directly or indirectly; and that all Duties of  
 ‘ Excise on the said Malt so mashed were duly and fully paid and satisfi-  
 ‘ ed: And all this I swear (*or*, affirm) to the best of my Knowledge and  
 ‘ Belief, and according to the best Information which it has been in my  
 ‘ Power to obtain.

‘ Sworn before me \_\_\_\_\_ this \_\_\_\_\_ Day of \_\_\_\_\_  
 ‘ C. D. Collector [*or*, in charge of the Collection]  
 ‘ of the District of \_\_\_\_\_.’

And such Collector or Person so placed in charge of the Collection of such District shall have full Power, and is hereby authorized and required to administer and receive the said Oath, and shall attest the same by subscribing his Name to the Jurat, or taking of the same; and if any Distiller being thereto required shall neglect or refuse to make, take, and subscribe such Oath or Affirmation, such Distiller shall for every such Offence forfeit the Sum of Fifty Pounds, and such Distiller shall also be subject to the like Penalty or Forfeiture as is by this Act imposed on any Distiller for not producing and delivering or causing to be produced and delivered the Account herein-before required by this Act.

XI. And be it further enacted, That from and after the Commencement of this Act no Distiller in *Ireland* shall mash or brew any Malt or Corn malted or unmalted within his Distillery at any Time during the Four Days after the Fourth *Wednesday* in the last Period of Four Weeks or Twenty-eight Days of the Whole of any Time during which the Still or Stills of such Distiller shall be chargeable by Law as working, nor at any Time during the Four Days next preceding any Day in which such Distiller shall have given Notice of discontinuing to work his Still or Stills; and in case any Malt or Corn malted or unmalted shall be found in the

Malt or Corn found in the Progress of mashing or brewing after Notice of discontinuing to work the Still to be forfeited, and the Distiller to forfeit 500l.

Progreſs of maſhing or brewing within any Diſtillery during any Part of ſuch Period of Four Days, all ſuch Malt or Corn ſhall be forfeited and may be ſeized; and the Diſtiller in whole Diſtillery the ſame ſhall be found ſhall forfeit the Sum of Five hundred Pounds.

So much of 53G.3.c.145. as provides that the Exceſs of Spirits above the Quantity chargeable ſhould be charged with One Half the Duty, repealed, and inſtead thereof the full Duty ſhall be charged.

XII. And be it further enacted, That from and after the Commencement of this Act, ſo much of the ſaid recited Act of the Fifty-third Year of His preſent Maſteſty's Reign, for amending the ſeveral Acts for regulating the Diſtillation of Spirits in Ireland, and alſo ſo much of another Act made in the ſaid Fifty-third Year of His Maſteſty's Reign, intituled *An Act to grant an additional Duty of Excife on Spirits made or diſtilled from Corn or Grain in Ireland*, as enacts or provides that any Diſtiller ſhall be charged with and ſhall pay a Duty on every Gallon of Exceſs of Spirits over and above the Quantities with which ſuch Diſtiller ſhall be chargeable in Manner mentioned in the ſaid recited Act, at and after the Rate of One Half only of the Duty charged or chargeable on or payable by ſuch Diſtiller in other Caſes, ſhall be and the ſame is hereby repealed; and that from and after the Commencement of this Act every Diſtiller in Ireland ſhall be chargeable with and ſhall pay the full Duty on the whole Quantity of Spirits with which ſuch Diſtiller ſhall be chargeable by Law; any Thing in the ſaid recited Acts or either of them, or in any other Act or Acts to the contrary in anywiſe notwithstanding.

So much of 53G.3.c.145. as makes an Allowance to Diſtillers for Accidents, repealed.

XIII. And be it further enacted, That from and after the Commencement of this Act, ſo much of the ſaid recited Act of the Fifty-third Year of His preſent Maſteſty's Reign, as empowers the Commiſſioners of Inland Excife and Taxes to make any Allowance to any Diſtiller, or to abate the Quantity of Spirits wherewith any Diſtiller may be chargeable by Law in any Period of Four Weeks, in conſideration of any Loſs by any Fatality or Accident, ſhall be and the ſame is hereby repealed.

Allowance to be made to Diſtillers in reſpect of Deficiency of Spirits.

XIV. And be it further enacted, That in caſe it ſhall be made appear by any Diſtiller, to the Satisfaction of the Commiſſioners of Inland Excife and Taxes, that upon the Whole of any Period of Twelve Weeks ſuch Diſtiller ſhall have actually diſtilled and been charged with, and ſhall have paid Duty for the full Quantity of Spirits for which ſuch Diſtiller ſhall be liable to be charged according to Law, within the Whole of the ſaid Period of Twelve Weeks, it ſhall and may be lawful for the ſaid Commiſſioners to abate any Surcharge of Duty which may have been made on ſuch Diſtiller in reſpect of any Deficiency in the Quantity of Spirits diſtilled in the Diſtillery of ſuch Diſtiller at the End of any Period of Four Weeks during the ſaid whole Period of Twelve Weeks, and to make a proportionate Allowance to ſuch Diſtiller in reſpect of ſuch Surcharge ſo abated; and in like Manner if it ſhall be made appear to the Satisfaction of the ſaid Commiſſioners, that upon the Whole of any Period ending with the Time when ſuch Diſtiller ſhall diſcontinue working, ſuch Diſtiller ſhall have actually diſtilled, and have been charged with and ſhall have paid Duty for the full Quantity of Spirits for which ſuch Diſtiller ſhall be liable to be charged according to Law within the Whole of any ſuch Period, it ſhall in ſuch Caſe alſo be lawful for the ſaid Commiſſioners to abate any Surcharge of Duty which may have been made on any ſuch Diſtiller in reſpect of any Deficiency in the Quantity of Spirits diſtilled in the Diſtillery of ſuch Diſtiller at the End of any Period of Four Weeks during the Whole



Whole of any such Period, ending with the Time when any such Distiller shall discontinue working as aforesaid, and to make a proportionate Allowance to such Distiller in respect of such Surcharge so abated: Provided always, that no such Abatement or Allowance shall in any Case be made by such Commissioners unless the full Quantity of Spirits with which the Distiller applying for such Abatement or Allowance shall be by Law chargeable, shall have been actually made and distilled in the Distillery of such Distiller within the Whole of the several Periods as aforesaid; any Thing herein-before contained to the contrary notwithstanding.

XV. And be it further enacted, That if at any Time after any Officer or Officers of Excise shall have taken an Account and ascertained by the Saccharometer the Gravity of any Worts, Wash, or Pot Ale, in any Back, Vat, or other Vessel in the Distillery of any Distiller, and before the Expiration of the Time within which such Worts, Wash, or Pot Ale is or shall be by Law required to be distilled, there shall be found any Worts, Wash, or Pot Ale of any greater Gravity (as ascertained as aforesaid) than the Gravity of the Worts, Wash, or Pot Ale, of which an Account had been previously taken in the same Back, Vat, or other Vessel as aforesaid, all such Worts, Wash, or Pot Ale of such greater Gravity contained in such Back, Vat, or other Vessel, shall be considered as Worts, Wash, or Pot Ale, not included in any former Charge against the Distiller, and such Distiller shall be charged with Duty in respect of such Worts, Wash, or Pot Ale, in the same Manner as any Distiller is or shall be by Law chargeable in respect of any Worts, Wash, or Pot Ale.

Distillers to be charged for Worts of greater Gravity than those taken an Account of.

XVI. And be it further enacted, That from and after the Commencement of this Act, it shall not be lawful for any Distiller or Person licensed as a Distiller under any Act or Acts in force in *Ireland*, to have, keep or use in the Distillery of any such Distiller, any Pot Ale Charger, or any Vessel, Utensil or Apparatus for charging any Still with Pot Ale or Low Wines, or by means of which any Still shall or may be charged with Pot Ale or Low Wines which shall be steam-tight, or which shall be covered so as the Officer in charge of the Distillery cannot uncover the same without any Delay, whenever he shall see fit, and if any such Pot Ale Charger, or other Vessel, Utensil or Apparatus so being steam-tight, or covered as aforesaid, shall be found in the Distillery of any Distiller, the same shall be forfeited, and may be seized, and the Distiller in whose Distillery the same shall be found, shall forfeit the Sum of One hundred Pounds, and it shall and may be lawful for the Officer in charge of any Distillery to uncover any such Pot Ale Charger or other Vessel, Utensil, or Apparatus, or to remove the Cover of the same, when and as often as he shall think fit.

Vessels found Steam-tight to be forfeited, and the Distiller to forfeit 100l.

XVII. And be it further enacted, That from and after the Commencement of this Act, if any Distiller or Person licensed as a Distiller under any Act or Acts in force in *Ireland*, shall in the distilling of any Wash, Pot Ale, Low Wines, Singlings or Spirits, or for or in any Process appertaining or relating thereto respectively have or keep or make use of any Charger, Vat, Back, or other Vessel, Utensil, or any Appendage or Apparatus whatsoever, being covered or steam-tight, and communicating or connected directly or indirectly with any Still, Still Head, Worm or Copper, or any Part thereof respectively, whereby or by means whereof

Vessels being Steam-tight and communicating with any Still shall be forfeited, and the Distiller shall forfeit his Licence.

the Content or Capacity of such Still, Still Head, or any Part thereof shall be directly or indirectly enlarged beyond the licensed Content of the same, or whereby or by means whereof the Quantity of Wash, Pot Ale, Low Wines or Spirits capable of being distilled in such Still shall or may be directly or indirectly increased, or whereby or by means whereof any such Charger, Vat, Back, or other Vessel, or Utensil, Appendage or Apparatus, shall or may be used or applied or applicable as any such Still, or in like Manner as such Still or any Part thereof can be used or applied in or for the Purpose of distilling, or in or for any other Purpose, or to any other Use than such Charger, Vat, Back, or other Utensil, Apparatus or Appendage may and ought by Law to be used or applied; all and every such Charger, Vat, Back, or other Vessel, or Utensil, Appendage, or Apparatus, and all and every such Still, Still Head, Worm, or Copper, or any Part thereof with which the same shall be connected, shall be forfeited, and may be seized; and the Distiller in whose Distillery the same shall be found shall forfeit any Licence or Licences before that Time granted to him and then in force, and shall in all Respects become and be considered as an unlicensed Distiller, and shall be subject and liable to all such Penalties and Forfeitures as unlicensed Distillers are liable to by any Act or Acts in force in *Ireland* at the Time of the passing of this Act, and it shall not be lawful for the Commissioners of Inland Excise and Taxes to grant any Licence for distilling to the Distiller in whose Distillery such Apparatus shall be found, or in any such Distillery, for the Space of Three Years.

Taking false  
Oath Per-  
jury.

XVIII. And be it further enacted, That if any Person who shall take any Oath or make any Affirmation, by this Act required to be taken or made, shall wilfully or knowingly swear or affirm falsely therein, any such Person being duly convicted thereof, shall suffer the Pains and Penalties to which Persons guilty of wilful or corrupt Perjury are or shall be subject by any Law in force in *Ireland*; and if any Person shall corruptly procure or suborn any other Person or Persons to swear or affirm falsely in any such Oath or Affirmation, any such Person being duly convicted of such procuring or suborning, shall for every such Offence incur and suffer such Penalties, Forfeitures, Pains and Disabilities, as Persons convicted of Subornation of Perjury are respectively liable unto by any Law in force in *Ireland*.

Clauses of  
former Acts  
securing the  
Collection of  
Duties ex-  
tended to  
this Act.

XIX. And be it further enacted, That all and every the Clauses, Rules, Regulations, Provisions, Penalties, Forfeitures, and Modes of Recovery, provided, mentioned and contained in any Act or Acts of Parliament in force in *Ireland*, for the regulating or securing the Collection of the Duties on Spirits distilled in *Ireland*, shall be applied and put in practice in the Execution of this Act, as fully and effectually, to all Intents and Purposes whatsoever, as if all the Clauses, Rules, Regulations, Restrictions, Provisions, Penalties, and Forfeitures contained in the said Acts, or any of them, had been expressly repeated and re-enacted in this Act, except so far as the same are repealed or altered by this Act, or any other Act or Acts, and that the said Acts and this Act shall be construed together as one Act to all Intents and Purposes whatsoever, so far as the same are compatible or consistent with each other, and as the said Acts are amended and altered by this Act.



XX. And be it further enacted, That all and every the Fines, Penalties, and Forfeitures inflicted by this Act shall be paid and recovered in *British* Currency, and shall and may be sued for and recovered, levied, and applied, except as herein otherwise is provided, in such Manner and Form, and by such Ways and Means, and with such Powers and Authorities as are prescribed, directed and appointed in and by an Act of Parliament made in *Ireland* in the Fourteenth and Fifteenth Years of the Reign of His late Majesty King *Charles* the Second, intituled *An Act for the settling of the Excise or new Impost upon His Majesty, His Heirs and Successors, according to the Book of Rates therein inserted*; or in or by an Act made in the Forty-sixth Year of His present Majesty's Reign, intituled *An Act to provide for the better Execution of the several Acts relating to the Revenues, Matters and Things under the Management of the Commissioners of Customs and Port Duties, and of the Commissioners of Inland Excise and Taxes in Ireland*, or in or by any other Act or Acts in force in *Ireland*, relating to His Majesty's Revenue of Excise, as fully and effectually, to all Intents, Constructions and Purposes, as if the same were particularly mentioned and expressed and re-enacted in this Act, with like Remedy of Appeal to and for the Party or Parties who shall think him, her, or themselves aggrieved or injured, as in and by the said Acts or any Act or Acts in force in *Ireland*, relating to His Majesty's Revenue of Excise, is provided.

Penalties  
how to be  
recovered.

XXI. And be it further enacted, That this Act shall commence and take Effect on the *Monday* Week next after the passing thereof.

Commence-  
ment of Act.

XXII. And be it further enacted, That this Act may be altered, amended or repealed, by any Act or Acts to be made in this present Session of Parliament.

Act may be  
altered this  
Session.

## TABLE referred to by this Act.

NUMBER of Charges of Singlings or Low Wines for the Quantity of Spirits produceable wherefrom any Distiller in *Ireland* shall be chargeable with Duty, within a Period of 4 Weeks or 28 Days in respect of every Still of such Distiller, being of the several Contents following; (that is to say),

CONTENTS of the STILLs.				Number of Charges.
3,000 Gallons and upwards	-	-	-	73
Under 3,000 Gallons, and not less than 2,750	-	-	-	75
2,750	-	2,500	-	77
2,500	-	2,250	-	80
2,250	-	2,000	-	84
2,000	-	1,750	-	86
1,750	-	1,500	-	90
1,500	-	1,250	-	96
1,250	-	1,000	-	102
1,000	-	750	-	114
750	-	500	-	125
500	-	400	-	130
400	-	300	-	145
300	-	200	-	155
200	-	100	-	200
100	-	65	-	90
65	-	44	-	120

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